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FINANCE DEPARTMENT

NOTIFICATION

The 17th September, 2025

S.R.O.No.1305/2025 ─ In exercise of the powers conferred by sub-section (6) of Section 54 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017) (hereafter referred to as the "said Act"), the State Government on the recommendations of the Goods and Services Tax Council, do hereby notify the following category of registered persons who shall not be allowed refund on provisional basis under the said Act, namely :–

(a) Any person, who has not undergone Aadhaar authentication under rule 10B of the Odisha Goods and Services Tax Rules, 2017;

(b) Any person, who is engaged in the supply of the goods bearing description specified in column (3), falling under Chapter or heading or sub-heading or tariff item specified in column (2), of the Table below:

Table

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0802 80	Areca nuts
2.	2106 90 20	Pan masala
3.	24	Tobacco and manufactured tobacco substitutes
4.	3301	Essential oils

***Explanation*.–**

(i) In this notification, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading, and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(ii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory

Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This Notification shall come into force with effect from the dated 1st day of October,2025.

[No.26855–FIN-CT1-TAX-0001/2025/F.]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government

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